

Jul-22-05 02:58pm From-NEW YORK STOCK EXCHANGE

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Manager  
Securities Operations

T-486 P.003/003 F-435  
New York Stock Exchange, Inc.  
20 Broad Street  
New York, NY 10005

tel: 212.656.5026  
fax: 212.656.5893  
pmadho@nysc.com

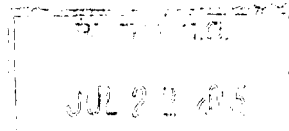


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*1-32554*

July 22, 2005



Mr. Brian Johnson  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 2531 - STOP 1004  
100 F Street, NE  
Washington, DC 20549

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Exchange Act of 1933, Small Cap Premium & Dividend Income Fund Inc., Common Stock (\$.001 par value). The NYSE requests simultaneous acceleration of registration of the Securities Exchange Act of 1934, together with the 1933 Act. Adequate distribution assured. Form 8-A received on July 22, 2005. Tentative listing date - July 27, 2005.

Sincerely,

A handwritten signature in black ink, appearing to read 'Paras Chandra'.

PROCESSED

JUL 28 2005

THOMSON  
FINANCIAL

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